



[4830-01-p]

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9939]

RIN 1545-BP49

### Qualified Transportation Fringe, Transportation and Commuting Expenses Under Section 274; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to the final regulations (Treasury Decision 9939), that were published in the **Federal Register** on Wednesday, December 16, 2020. The final regulations provide guidance regarding the elimination of the deduction for expenses related to certain transportation and commuting benefits provided by employers to their employees. The final regulations affect taxpayers who pay or incur such expenses.

**DATES:** These corrections are effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and applicable to taxable years beginning on or after December 16, 2020.

**FOR FURTHER INFORMATION CONTACT:** Patrick Clinton of the Office of Associate Chief Counsel (Income Tax and Accounting), (202) 317–7005 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The final regulations (TD 9939) that are the subject of this correction are issued under section 274 of the Internal Revenue Code.

## **Need for Correction**

As published on December 16, 2020 (85 FR 81391), the final regulations (TD 9939) contain errors that need to be corrected.

## **Correction of Publication**

Accordingly, the final regulations (TD 9939), that are the subject of FR Doc. 2020-27505, in the issue of December 16, 2020 (85 FR 81391), are corrected as follows:

1. On page 81402, first column, the eighth line from the bottom of the first full paragraph, the language “in 274(e)(2)” is corrected to read “in section 274(e)(2)”.
2. On page 81402, third column, under the heading “List of Subjects in 26 Part 1”, the language “Income Taxes, Reporting and recordkeeping requirements.” is corrected to read “Income taxes, Reporting and recordkeeping requirements.”.

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